

Line 24**Standard Deduction**

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of Form 1040A, line 24. But if you, or your spouse if filing jointly, can be claimed as a dependent on someone's 2004 return or you checked any box on line 23a, use the chart or worksheet below that applies to you to figure your standard deduction. Also, if you checked the box on line 23b, you cannot take the standard deduction even if you were born before January 2, 1940, or were blind.

Line 28**Tax**

Do you want the IRS to figure your tax for you?

- ☐ **Yes.** See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
- ☐ **No.** Use the Tax Table on pages 58–69 to figure your tax unless you are required to use Form 8615 (see page 32) or the Qualified Dividends and Capital Gain Tax Worksheet (see page 34). Also include in the total on line 28 any of the following taxes.

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Standard Deduction Worksheet for Dependents—Line 24

Keep for Your Records



Use this worksheet **only** if someone can claim you, or your spouse if married filing jointly, as a dependent.

1.	Add \$250 to the amount from Form 1040A, line 7. Enter the total	1.	
2.	Minimum standard deduction	2.	800.00
3.	Enter the larger of line 1 or line 2	3.	
4.	Enter the amount shown below for your filing status.		
	<ul style="list-style-type: none"> • Single or married filing separately—\$4,850 • Married filing jointly or qualifying widow(er)—\$9,700 • Head of household—\$7,150 	4.	
5.	Standard deduction.		
a.	Enter the smaller of line 3 or line 4. If born after January 1, 1940, and not blind, stop here and enter this amount on Form 1040A, line 24. Otherwise, go to line 5b	5a.	
b.	If born before January 2, 1940, or blind, multiply the number on Form 1040A, line 23a, by: \$950 (\$1,200 if single or head of household)	5b.	
c.	Add lines 5a and 5b. Enter the total here and on Form 1040A, line 24	5c.	

Standard Deduction Chart for People Who Were Born Before January 2, 1940, or Who Were Blind—Line 24

Do not use this chart if someone can claim you, or your spouse if married filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on line 23a of Form 1040A





Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	\$6,050
	2	7,250
Married filing jointly or Qualifying widow(er)	1	\$10,650
	2	11,600
	3	12,550
	4	13,500
Married filing separately	1	\$5,800
	2	6,750
	3	7,700
	4	8,650
Head of household	1	\$8,350
	2	9,550